



November 7, 2018

Via Electronic Filing

Honorable Lewis A. Kaplan, U.S.D.J.
United States Courthouse
500 Pearl Street, Courtroom 21B
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

I am in receipt of the letter from Katten, Muchin & Rosenman, LLP filed this date. Counsel advises that the appointment of a sole Lead Counsel will foster the efficient administration of this case, but does not say why other than, it appears, that one person is easier to deal with than two. It may also have to do with my theory or other defense of these cases, but I didn't read that. The action of baldly objecting, however, reflects the divide or potential for divide in the defense of these claims and is the very basis I proffered for the appointment of a Co-Lead. As reflected in Plaintiff's Motion to Seal, there are criminal aspects to these claims and counsel must consider them in the defense. All of the defendants are not necessarily similarly situated and without a client with the very real need to consider and account for the criminal or other collateral consequences of these civil claims in Denmark and in other jurisdictions, the defense of the case is compromised.

Respectfully,

A handwritten signature in blue ink, appearing to be "John M. Hanamirian", is written over the word "Respectfully,". The signature is stylized with a large, sweeping initial "J" and "H".

John M. Hanamirian

JMH/lmt

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